



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0392-45076222

**17 Garfield County**

**0392 Sand Springs Elem**

**Due Date:**

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

## Certification

**Business Manager/Clerk:** Jeana Bliss **Phone #:** (406) 557-2489

(Signature)

(Date)

**Chair, Board of Trustees:** Ed Kreider

(Signature)

(Date)

**County Superintendant** Jessica McWilliams

(Signature)

(Date)

## Software

**Accounting Package:** Microsoft Excel

**For FY16 did the district employ a certified special education director?** No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

| PRC | Title  | Program Type | Project Number | CFDA#   |
|-----|--|--------------|----------------|---------|
| 123 | Tuition Transferred Money                          | LOCAL        | 1230           |         |
| 127 | TTB  | LOCAL        | 1270           |         |
| 280 | IDEA Part B (Trans from Coop)                      | FEDERAL      | 2800           | 84.027A |
| 309 | Refunded Supplies                                  | LOCAL        | 3090           |         |
| 364 | State OTO Weatherization & Deferred Maintenance    | STATE        | 3640           | state   |
| 365 | State OTO Indian Education for All                 | STATE        | 3650           | state   |
| 366 | State OTO Capital Invest & Deferred Maintenance    | STATE        | 3660           | state   |
| 368 | K-12 Educational Data Systems                      | STATE        | 3680           |         |
| 370 | Deferred Maintenance & Energy Efficiency           | STATE        |                | NA      |
| 372 | Quality Schools Facility Grant                     | STATE        | 3720           | NA      |
| 412 | Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | FEDERAL      | 4120           | 84.358A |
| 424 | Big Dry Money                                      | LOCAL        |                |         |
| 430 | Title II Part A                                    | FEDERAL      | 1703921408     | 84.367  |
| 433 | Title IV Safe and Drug-Free Schools                | FEDERAL      | 1703921608     | 84.186A |
| 435 | Title V Part A                                     | FEDERAL      | 1703923908     | 84.298  |

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## Balance Sheet

|                                       |  | General Fund | Transportation Fund | Bus Depreciation Fund | School Food Services Fund |
|---------------------------------------|--|--------------|---------------------|-----------------------|---------------------------|
|                                       |  | (01)         | (10)                | (11)                  | (12)                      |
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (01)         | (10)                | (11)                  | (12)                      |
| <b>ASSETS AND OTHER DEBITS</b>        |  |              |                     |                       |                           |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) | 31,818.52    | 972.73              |                       |                           |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           | 143.03       |                     |                       |                           |
| 03                                    | Taxes Receivable - Protested (150-159)                   |              |                     |                       |                           |
| 04                                    | Receivables from Other Funds (160-179)                   |              |                     |                       |                           |
| 05                                    | Due From Other Governments (180)                         |              |                     |                       |                           |
| 06                                    | Other Current Assets (190-210)                           |              |                     |                       |                           |
| 07                                    | Inventories (220 & 230)                                  |              |                     |                       |                           |
| 08                                    | Prepaid Expenses (240)                                   |              |                     |                       |                           |
| 09                                    | Deposits (250)   |              |                     |                       |                           |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     | 31,961.55    | 972.73              |                       |                           |
| <b>DEFERRED OUTFLOWS</b>              |  |              |                     |                       |                           |
| 21                                    | Deferred Outflows (501)                                  |              |                     |                       |                           |
| <b>LIABILITIES</b>                    |  |              |                     |                       |                           |
| 22                                    | Payable to Other Funds (601-606)                         |              |                     |                       |                           |
| 23                                    | Due to Other Governments (611)                           | 7,191.90     |                     |                       |                           |
| 25                                    | Other Current Liabilities (621-679)                      |              |                     |                       |                           |
| 27                                    | Other Liabilities (690 - 699)                            |              |                     |                       |                           |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 | 7,191.90     |                     |                       |                           |
| <b>DEFERRED INFLOWS</b>               |  |              |                     |                       |                           |
| 36                                    | Deferred Inflows (680)                                   | 616.97       |                     |                       |                           |
| <b>FUND BALANCE/EQUITY</b>            |  |              |                     |                       |                           |
| 37                                    | Reserve for Inventories (951)                            |              |                     |                       |                           |
| 38                                    | Reserve for Encumbrances (953)                           |              |                     |                       |                           |
| 47                                    | TIF Fund Balance For Budget                              |              |                     |                       |                           |
| 48                                    | Fund Balance for Budget                                  | 24,152.68    | 972.73              |                       |                           |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         | 24,152.68    | 972.73              |                       |                           |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 31,961.55    | 972.73              |                       |                           |

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**0392 Sand Springs Elem**

## Balance Sheet

|  |  | Tuition Fund | Retirement Fund | Miscellaneous Programs Fund | Adult Education Fund |
|--|--|--------------|-----------------|-----------------------------|----------------------|
|  |  | (13)         | (14)            | (15)                        | (17)                 |
| <b>ASSETS, LIABILITIES, AND FUND BALANCE</b> |  |              |                 |                             |                      |
| <b>ASSETS AND OTHER DEBITS</b>               |  |              |                 |                             |                      |
| 01   | Cash & Investments (101-119) Less Warrants Payable (620) |              | 4,357.26        | 50,834.49                   |                      |
| 02   | Taxes Receivable - Real and Personal (120-149)           |              |                 |                             |                      |
| 03   | Taxes Receivable - Protested (150-159)                   |              |                 |                             |                      |
| 04   | Receivables from Other Funds (160-179)                   |              |                 |                             |                      |
| 05   | Due From Other Governments (180)                         |              |                 | 11,205.39                   |                      |
| 06   | Other Current Assets (190-210)                           |              |                 |                             |                      |
| 07   | Inventories (220 & 230)                                  |              |                 |                             |                      |
| 08   | Prepaid Expenses (240)                                   |              |                 |                             |                      |
| 09   | Deposits (250)   |              |                 |                             |                      |
| 20   | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |              | 4,357.26        | 62,039.88                   |                      |
| <b>DEFERRED OUTFLOWS</b>                     |  |              |                 |                             |                      |
| 21   | Deferred Outflows (501)                                  |              |                 |                             |                      |
| <b>LIABILITIES</b>                           |  |              |                 |                             |                      |
| 22   | Payable to Other Funds (601-606)                         |              |                 |                             |                      |
| 23   | Due to Other Governments (611)                           |              | 2,410.87        | 1,625.00                    |                      |
| 25   | Other Current Liabilities (621-679)                      |              |                 |                             |                      |
| 27   | Other Liabilities (690 - 699)                            |              |                 |                             |                      |
| 35   | <b>TOTAL LIABILITIES</b>                                 |              | 2,410.87        | 1,625.00                    |                      |
| <b>DEFERRED INFLOWS</b>                      |  |              |                 |                             |                      |
| 36   | Deferred Inflows (680)                                   |              |                 |                             |                      |
| <b>FUND BALANCE/EQUITY</b>                   |  |              |                 |                             |                      |
| 37   | Reserve for Inventories (951)                            |              |                 |                             |                      |
| 38   | Reserve for Encumbrances (953)                           |              |                 |                             |                      |
| 48   | Fund Balance for Budget                                  |              | 1,946.39        | 60,414.88                   |                      |
| 52   | <b>TOTAL FUND BALANCE/EQUITY</b>                         |              | 1,946.39        | 60,414.88                   |                      |
| 53   | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |              | 4,357.26        | 62,039.88                   |                      |

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## Balance Sheet

|                                       |  | Traffic Education Fund | Non-Operating Fund | Lease-Rental Fund | Compensated Absence Fund |
|---------------------------------------|--|------------------------|--------------------|-------------------|--------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (18)                   | (19)               | (20)              | (21)                     |
| <b>ASSETS AND OTHER DEBITS</b>        |  |                        |                    |                   |                          |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                        |                    |                   |                          |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           |                        |                    |                   |                          |
| 03                                    | Taxes Receivable - Protested (150-159)                   |                        |                    |                   |                          |
| 04                                    | Receivables from Other Funds (160-179)                   |                        |                    |                   |                          |
| 05                                    | Due From Other Governments (180)                         |                        |                    |                   |                          |
| 06                                    | Other Current Assets (190-210)                           |                        |                    |                   |                          |
| 07                                    | Inventories (220 & 230)                                  |                        |                    |                   |                          |
| 08                                    | Prepaid Expenses (240)                                   |                        |                    |                   |                          |
| 09                                    | Deposits (250)   |                        |                    |                   |                          |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |                        |                    |                   |                          |
| <b>DEFERRED OUTFLOWS</b>              |  |                        |                    |                   |                          |
| 21                                    | Deferred Outflows (501)                                  |                        |                    |                   |                          |
| <b>LIABILITIES</b>                    |  |                        |                    |                   |                          |
| 22                                    | Payable to Other Funds (601-606)                         |                        |                    |                   |                          |
| 23                                    | Due to Other Governments (611)                           |                        |                    |                   |                          |
| 25                                    | Other Current Liabilities (621-679)                      |                        |                    |                   |                          |
| 27                                    | Other Liabilities (690 - 699)                            |                        |                    |                   |                          |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                        |                    |                   |                          |
| <b>DEFERRED INFLOWS</b>               |  |                        |                    |                   |                          |
| 36                                    | Deferred Inflows (680)                                   |                        |                    |                   |                          |
| <b>FUND BALANCE/EQUITY</b>            |  |                        |                    |                   |                          |
| 37                                    | Reserve for Inventories (951)                            |                        |                    |                   |                          |
| 38                                    | Reserve for Encumbrances (953)                           |                        |                    |                   |                          |
| 48                                    | Fund Balance for Budget                                  |                        |                    |                   |                          |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                        |                    |                   |                          |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                        |                    |                   |                          |

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## Balance Sheet

|                                       |  | Metal Mines Tax<br>Reserve Fund | State Mining<br>Impact Fund | Impact Aid Fund | Litigation Reserve<br>Fund |
|---------------------------------------|--|---------------------------------|-----------------------------|-----------------|----------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (24)                            | (25)                        | (26)            | (27)                       |
| <b>ASSETS AND OTHER DEBITS</b>        |  |                                 |                             |                 |                            |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |                                 |                             |                 |                            |
| 04                                    | Receivables from Other Funds (160-179)                   |                                 |                             |                 |                            |
| 05                                    | Due From Other Governments (180)                         |                                 |                             |                 |                            |
| 06                                    | Other Current Assets (190-210)                           |                                 |                             |                 |                            |
| 07                                    | Inventories (220 & 230)                                  |                                 |                             |                 |                            |
| 08                                    | Prepaid Expenses (240)                                   |                                 |                             |                 |                            |
| 09                                    | Deposits (250)   |                                 |                             |                 |                            |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |                                 |                             |                 |                            |
| <b>DEFERRED OUTFLOWS</b>              |  |                                 |                             |                 |                            |
| 21                                    | Deferred Outflows (501)                                  |                                 |                             |                 |                            |
| <b>LIABILITIES</b>                    |  |                                 |                             |                 |                            |
| 22                                    | Payable to Other Funds (601-606)                         |                                 |                             |                 |                            |
| 23                                    | Due to Other Governments (611)                           |                                 |                             |                 |                            |
| 25                                    | Other Current Liabilities (621-679)                      |                                 |                             |                 |                            |
| 27                                    | Other Liabilities (690 - 699)                            |                                 |                             |                 |                            |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                                 |                             |                 |                            |
| <b>DEFERRED INFLOWS</b>               |  |                                 |                             |                 |                            |
| 36                                    | Deferred Inflows (680)                                   |                                 |                             |                 |                            |
| <b>FUND BALANCE/EQUITY</b>            |  |                                 |                             |                 |                            |
| 37                                    | Reserve for Inventories (951)                            |                                 |                             |                 |                            |
| 38                                    | Reserve for Encumbrances (953)                           |                                 |                             |                 |                            |
| 48                                    | Fund Balance for Budget                                  |                                 |                             |                 |                            |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |                                 |                             |                 |                            |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |                                 |                             |                 |                            |

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## Balance Sheet

|                                       |  | Technology Fund | Flexibility Fund | Permanent<br>Endowment Fund | Debt Service Fund |
|---------------------------------------|--|-----------------|------------------|-----------------------------|-------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (28)            | (29)             | (45)                        | (50)              |
| <b>ASSETS AND OTHER DEBITS</b>        |  |                 |                  |                             |                   |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) | 106.46          | 0.11             |                             |                   |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           |                 |                  |                             |                   |
| 03                                    | Taxes Receivable - Protested (150-159)                   |                 |                  |                             |                   |
| 04                                    | Receivables from Other Funds (160-179)                   |                 |                  |                             |                   |
| 05                                    | Due From Other Governments (180)                         |                 |                  |                             |                   |
| 06                                    | Other Current Assets (190-210)                           |                 |                  |                             |                   |
| 07                                    | Inventories (220 & 230)                                  |                 |                  |                             |                   |
| 08                                    | Prepaid Expenses (240)                                   |                 |                  |                             |                   |
| 09                                    | Deposits (250)   |                 |                  |                             |                   |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     | 106.46          | 0.11             |                             |                   |
| <b>DEFERRED OUTFLOWS</b>              |  |                 |                  |                             |                   |
| 21                                    | Deferred Outflows (501)                                  |                 |                  |                             |                   |
| <b>LIABILITIES</b>                    |  |                 |                  |                             |                   |
| 22                                    | Payable to Other Funds (601-606)                         |                 |                  |                             |                   |
| 23                                    | Due to Other Governments (611)                           |                 |                  |                             |                   |
| 25                                    | Other Current Liabilities (621-679)                      |                 |                  |                             |                   |
| 27                                    | Other Liabilities (690 - 699)                            |                 |                  |                             |                   |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |                 |                  |                             |                   |
| <b>DEFERRED INFLOWS</b>               |  |                 |                  |                             |                   |
| 36                                    | Deferred Inflows (680)                                   |                 |                  |                             |                   |
| <b>FUND BALANCE/EQUITY</b>            |  |                 |                  |                             |                   |
| 37                                    | Reserve for Inventories (951)                            |                 |                  |                             |                   |
| 38                                    | Reserve for Encumbrances (953)                           |                 |                  |                             |                   |
| 39                                    | Reserve for Endowments (954)                             |                 |                  |                             |                   |
| 47                                    | TIF Fund Balance For Budget                              |                 |                  |                             |                   |
| 48                                    | Fund Balance for Budget                                  | 106.46          | 0.11             |                             |                   |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         | 106.46          | 0.11             |                             |                   |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                | 106.46          | 0.11             |                             |                   |

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**0392 Sand Springs Elem**

## Balance Sheet

|                                       |  | Building Fund | Building Reserve Fund | Day Care Enterprise Fund | Industrial Arts Fund |
|---------------------------------------|--|---------------|-----------------------|--------------------------|----------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (60)          | (61)                  | (70)                     | (71)                 |
| <b>ASSETS AND OTHER DEBITS</b>        |  |               |                       |                          |                      |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |               |                       |                          |                      |
| 02                                    | Taxes Receivable - Real and Personal (120-149)           |               |                       |                          |                      |
| 03                                    | Taxes Receivable - Protested (150-159)                   |               |                       |                          |                      |
| 04                                    | Receivables from Other Funds (160-179)                   |               |                       |                          |                      |
| 05                                    | Due From Other Governments (180)                         |               |                       |                          |                      |
| 06                                    | Other Current Assets (190-210)                           |               |                       |                          |                      |
| 07                                    | Inventories (220 & 230)                                  |               |                       |                          |                      |
| 08                                    | Prepaid Expenses (240)                                   |               |                       |                          |                      |
| 09                                    | Deposits (250)   |               |                       |                          |                      |
| 10                                    | Land and Land Improvements (311-322)                     |               |                       |                          |                      |
| 11                                    | Buildings and Building Improvements (331 & 332)          |               |                       |                          |                      |
| 12                                    | Machinery and Equipment (341 & 342)                      |               |                       |                          |                      |
| 13                                    | Construction Work in Progress (351)                      |               |                       |                          |                      |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |               |                       |                          |                      |
| <b>DEFERRED OUTFLOWS</b>              |  |               |                       |                          |                      |
| 21                                    | Deferred Outflows (501)                                  |               |                       |                          |                      |
| <b>LIABILITIES</b>                    |  |               |                       |                          |                      |
| 22                                    | Payable to Other Funds (601-606)                         |               |                       |                          |                      |
| 23                                    | Due to Other Governments (611)                           |               |                       |                          |                      |
| 25                                    | Other Current Liabilities (621-679)                      |               |                       |                          |                      |
| 27                                    | Other Liabilities (690 - 699)                            |               |                       |                          |                      |
| 29                                    | Notes Payable - Noncurrent (720)                         |               |                       |                          |                      |
| 30                                    | Lease Obligations Payable (730)                          |               |                       |                          |                      |
| 32                                    | Compensated Absences Payable (760)                       |               |                       |                          |                      |
| 33                                    | Net Pension Liability (770)                              |               |                       |                          |                      |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |               |                       |                          |                      |
| <b>DEFERRED INFLOWS</b>               |  |               |                       |                          |                      |
| 36                                    | Deferred Inflows (680)                                   |               |                       |                          |                      |
| <b>FUND BALANCE/EQUITY</b>            |  |               |                       |                          |                      |
| 37                                    | Reserve for Inventories (951)                            |               |                       |                          |                      |
| 38                                    | Reserve for Encumbrances (953)                           |               |                       |                          |                      |
| 41                                    | Unrestricted Net Assets (940)                            |               |                       |                          |                      |
| 47                                    | TIF Fund Balance For Budget                              |               |                       |                          |                      |
| 48                                    | Fund Balance for Budget                                  |               |                       |                          |                      |
| 50                                    | Invested in Capital Assets, Net of Related Debt          |               |                       |                          |                      |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |               |                       |                          |                      |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |               |                       |                          |                      |



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## Balance Sheet

|   | Miscellaneous<br>Enterprise Fund | Data Processing<br>Internal Service<br>Fund | Purchasing<br>Internal Service<br>Fund | Central<br>Transportation<br>Internal Service Fund |
|---|----------------------------------|---|--|--|
| ASSETS, LIABILITIES, AND FUND BALANCE                       | (72)                             | (73)  | (74)                                   | (75)   |
| <b>ASSETS AND OTHER DEBITS</b>                              |                                  |   |  |  |
| 01 Cash & Investments (101-119) Less Warrants Payable (620) |                                  |   |  |  |
| 04 Receivables from Other Funds (160-179)                   |                                  |   |  |  |
| 05 Due From Other Governments (180)                         |                                  |   |  |  |
| 06 Other Current Assets (190-210)                           |                                  |   |  |  |
| 07 Inventories (220 & 230)                                  |                                  |   |  |  |
| 08 Prepaid Expenses (240)                                   |                                  |   |  |  |
| 09 Deposits (250)   |                                  |   |  |  |
| 10 Land and Land Improvements (311-322)                     |                                  |   |  |  |
| 11 Buildings and Building Improvements (331 & 332)          |                                  |   |  |  |
| 12 Machinery and Equipment (341 & 342)                      |                                  |   |  |  |
| 13 Construction Work in Progress (351)                      |                                  |   |  |  |
| 20 TOTAL ASSETS AND OTHER DEBITS                            |                                  |   |  |  |
| <b>DEFERRED OUTFLOWS</b>                                    |                                  |   |  |  |
| 21 Deferred Outflows (501)                                  |                                  |   |  |  |
| <b>LIABILITIES</b>  |                                  |   |  |  |
| 22 Payable to Other Funds (601-606)                         |                                  |   |  |  |
| 23 Due to Other Governments (611)                           |                                  |   |  |  |
| 25 Other Current Liabilities (621-679)                      |                                  |   |  |  |
| 27 Other Liabilities (690 - 699)                            |                                  |   |  |  |
| 29 Notes Payable - Noncurrent (720)                         |                                  |   |  |  |
| 30 Lease Obligations Payable (730)                          |                                  |   |  |  |
| 32 Compensated Absences Payable (760)                       |                                  |   |  |  |
| 33 Net Pension Liability (770)                              |                                  |   |  |  |
| 35 TOTAL LIABILITIES  |                                  |   |  |  |
| <b>DEFERRED INFLOWS</b>                                     |                                  |   |  |  |
| 36 Deferred Inflows (680)                                   |                                  |   |  |  |
| <b>FUND BALANCE/EQUITY</b>                                  |                                  |   |  |  |
| 38 Reserve for Encumbrances (953)                           |                                  |   |  |  |
| 41 Unrestricted Net Assets (940)                            |                                  |   |  |  |
| 50 Invested in Capital Assets, Net of Related Debt          |                                  |   |  |  |
| 52 TOTAL FUND BALANCE/EQUITY                                |                                  |   |  |  |
| 53 TOTAL LIABILITIES AND FUND BALANCE                       |                                  |   |  |  |

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## Balance Sheet

|                                       |  | Instructional<br>Materials Ctr<br>Internal Service<br>Fund | Miscellaneous<br>Internal Service<br>Fund | Self Insurance<br>Fund - Health | Self Insurance Fund -<br>Liability |
|---------------------------------------|--|--|---|---------------------------------|------------------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (76)   | (77)                                      | (78)                            | (79)                               |
| <b>ASSETS AND OTHER DEBITS</b>        |  |  |   |                                 |                                    |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |  |   |                                 |                                    |
| 04                                    | Receivables from Other Funds (160-179)                   |  |   |                                 |                                    |
| 05                                    | Due From Other Governments (180)                         |  |   |                                 |                                    |
| 06                                    | Other Current Assets (190-210)                           |  |   |                                 |                                    |
| 07                                    | Inventories (220 & 230)                                  |  |   |                                 |                                    |
| 08                                    | Prepaid Expenses (240)                                   |  |   |                                 |                                    |
| 09                                    | Deposits (250)   |  |   |                                 |                                    |
| 10                                    | Land and Land Improvements (311-322)                     |  |   |                                 |                                    |
| 11                                    | Buildings and Building Improvements (331 & 332)          |  |   |                                 |                                    |
| 12                                    | Machinery and Equipment (341 & 342)                      |  |   |                                 |                                    |
| 13                                    | Construction Work in Progress (351)                      |  |   |                                 |                                    |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |  |   |                                 |                                    |
| <b>DEFERRED OUTFLOWS</b>              |  |  |   |                                 |                                    |
| 21                                    | Deferred Outflows (501)                                  |  |   |                                 |                                    |
| <b>LIABILITIES</b>                    |  |  |   |                                 |                                    |
| 22                                    | Payable to Other Funds (601-606)                         |  |   |                                 |                                    |
| 23                                    | Due to Other Governments (611)                           |  |   |                                 |                                    |
| 25                                    | Other Current Liabilities (621-679)                      |  |   |                                 |                                    |
| 27                                    | Other Liabilities (690 - 699)                            |  |   |                                 |                                    |
| 29                                    | Notes Payable - Noncurrent (720)                         |  |   |                                 |                                    |
| 30                                    | Lease Obligations Payable (730)                          |  |   |                                 |                                    |
| 32                                    | Compensated Absences Payable (760)                       |  |   |                                 |                                    |
| 33                                    | Net Pension Liability (770)                              |  |   |                                 |                                    |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |  |   |                                 |                                    |
| <b>DEFERRED INFLOWS</b>               |  |  |   |                                 |                                    |
| 36                                    | Deferred Inflows (680)                                   |  |   |                                 |                                    |
| <b>FUND BALANCE/EQUITY</b>            |  |  |   |                                 |                                    |
| 38                                    | Reserve for Encumbrances (953)                           |  |   |                                 |                                    |
| 39                                    | Reserve for Endowments (954)                             |  |   |                                 |                                    |
| 41                                    | Unrestricted Net Assets (940)                            |  |   |                                 |                                    |
| 48                                    | Fund Balance for Budget                                  |  |   |                                 |                                    |
| 50                                    | Invested in Capital Assets, Net of Related Debt          |  |   |                                 |                                    |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |  |   |                                 |                                    |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |  |   |                                 |                                    |

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0392-45076222

**17 Garfield County**

**0392 Sand Springs Elem**

## Balance Sheet

|   | Private Purpose<br>Trust (spend<br>interest only) | Interlocal<br>Agreement Fund | Student<br>Extracurricular<br>Activities Fund | Private Purpose<br>Trust (spend<br>principal & interest) |
|---|---|------------------------------|---|--|
| ASSETS, LIABILITIES, AND FUND BALANCE                       | (81)  | (82)                         | (84)  | (85)   |
| <b>ASSETS AND OTHER DEBITS</b>                              |   |                              |   |  |
| 01 Cash & Investments (101-119) Less Warrants Payable (620) |   |                              |   |  |
| 04 Receivables from Other Funds (160-179)                   |   |                              |   |  |
| 05 Due From Other Governments (180)                         |   |                              |   |  |
| 06 Other Current Assets (190-210)                           |   |                              |   |  |
| 07 Inventories (220 & 230)                                  |   |                              |   |  |
| 08 Prepaid Expenses (240)                                   |   |                              |   |  |
| 09 Deposits (250)   |   |                              |   |  |
| 20 TOTAL ASSETS AND OTHER DEBITS                            |   |                              |   |  |
| <b>DEFERRED OUTFLOWS</b>                                    |   |                              |   |  |
| 21 Deferred Outflows (501)                                  |   |                              |   |  |
| <b>LIABILITIES</b>  |   |                              |   |  |
| 22 Payable to Other Funds (601-606)                         |   |                              |   |  |
| 23 Due to Other Governments (611)                           |   |                              |   |  |
| 25 Other Current Liabilities (621-679)                      |   |                              |   |  |
| 27 Other Liabilities (690 - 699)                            |   |                              |   |  |
| 35 TOTAL LIABILITIES  |   |                              |   |  |
| <b>DEFERRED INFLOWS</b>                                     |   |                              |   |  |
| 36 Deferred Inflows (680)                                   |   |                              |   |  |
| <b>FUND BALANCE/EQUITY</b>                                  |   |                              |   |  |
| 37 Reserve for Inventories (951)                            |   |                              |   |  |
| 38 Reserve for Encumbrances (953)                           |   |                              |   |  |
| 39 Reserve for Endowments (954)                             |   |                              |   |  |
| 45 Assets Held in Trusts                                    |   |                              |   |  |
| 52 TOTAL FUND BALANCE/EQUITY                                |   |                              |   |  |
| 53 TOTAL LIABILITIES AND FUND BALANCE                       |   |                              |   |  |



# Trustees' Financial Summary

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**0392 Sand Springs Elem**

## Balance Sheet

|                                       |  | Payroll Fund | Claims Fund | Investment<br>Earnings Clearing<br>Fund | Retirement/COBRA<br>Insurance Fund |
|---------------------------------------|--|--------------|-------------|---|------------------------------------|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (86)         | (87)        | (88)                                    | (89)                               |
| <b>ASSETS AND OTHER DEBITS</b>        |  |              |             |   |                                    |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |              |             |   |                                    |
| 04                                    | Receivables from Other Funds (160-179)                   |              |             |   |                                    |
| 05                                    | Due From Other Governments (180)                         |              |             |   |                                    |
| 06                                    | Other Current Assets (190-210)                           |              |             |   |                                    |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |              |             |   |                                    |
| <b>LIABILITIES</b>                    |  |              |             |   |                                    |
| 22                                    | Payable to Other Funds (601-606)                         |              |             |   |                                    |
| 23                                    | Due to Other Governments (611)                           |              |             |   |                                    |
| 24                                    | Warrants Payable (620)                                   |              |             |   |                                    |
| 25                                    | Other Current Liabilities (621-679)                      |              |             |   |                                    |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |              |             |   |                                    |
| <b>FUND BALANCE/EQUITY</b>            |  |              |             |   |                                    |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |              |             |   |                                    |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |              |             |   |                                    |



# Trustees' Financial Summary

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## Balance Sheet

|   | Agency - A | Agency - B | Agency - C | Agency - D |
|---|------------|------------|------------|------------|
| ASSETS, LIABILITIES, AND FUND BALANCE                       | (90)       | (91)       | (92)       | (93)       |
| <b>ASSETS AND OTHER DEBITS</b>                              |            |            |            |            |
| 01 Cash & Investments (101-119) Less Warrants Payable (620) |            |            |            |            |
| 04 Receivables from Other Funds (160-179)                   |            |            |            |            |
| 05 Due From Other Governments (180)                         |            |            |            |            |
| 06 Other Current Assets (190-210)                           |            |            |            |            |
| 20 TOTAL ASSETS AND OTHER DEBITS                            |            |            |            |            |
| <b>LIABILITIES</b>  |            |            |            |            |
| 22 Payable to Other Funds (601-606)                         |            |            |            |            |
| 23 Due to Other Governments (611)                           |            |            |            |            |
| 24 Warrants Payable (620)                                   |            |            |            |            |
| 25 Other Current Liabilities (621-679)                      |            |            |            |            |
| 35 TOTAL LIABILITIES  |            |            |            |            |
| <b>FUND BALANCE/EQUITY</b>                                  |            |            |            |            |
| 52 TOTAL FUND BALANCE/EQUITY                                |            |            |            |            |
| 53 TOTAL LIABILITIES AND FUND BALANCE                       |            |            |            |            |



# Trustees' Financial Summary

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## Balance Sheet

|                                       |  | Agency - E | Cafeteria/Flex Plan Fund |  |  |
|---------------------------------------|--|------------|--------------------------|--|--|
| ASSETS, LIABILITIES, AND FUND BALANCE |  | (94)       | (95)                     |  |  |
| <b>ASSETS AND OTHER DEBITS</b>        |  |            |                          |  |  |
| 01                                    | Cash & Investments (101-119) Less Warrants Payable (620) |            |                          |  |  |
| 04                                    | Receivables from Other Funds (160-179)                   |            |                          |  |  |
| 05                                    | Due From Other Governments (180)                         |            |                          |  |  |
| 06                                    | Other Current Assets (190-210)                           |            |                          |  |  |
| 20                                    | <b>TOTAL ASSETS AND OTHER DEBITS</b>                     |            |                          |  |  |
| <b>LIABILITIES</b>                    |  |            |                          |  |  |
| 22                                    | Payable to Other Funds (601-606)                         |            |                          |  |  |
| 23                                    | Due to Other Governments (611)                           |            |                          |  |  |
| 24                                    | Warrants Payable (620)                                   |            |                          |  |  |
| 25                                    | Other Current Liabilities (621-679)                      |            |                          |  |  |
| 35                                    | <b>TOTAL LIABILITIES</b>                                 |            |                          |  |  |
| <b>FUND BALANCE/EQUITY</b>            |  |            |                          |  |  |
| 52                                    | <b>TOTAL FUND BALANCE/EQUITY</b>                         |            |                          |  |  |
| 53                                    | <b>TOTAL LIABILITIES AND FUND BALANCE</b>                |            |                          |  |  |

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0392-45076222

**17 Garfield County**

**0392 Sand Springs Elem**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |  |                  | Fund Code 01     |
|--|--|------------------|------------------|
| PRC  | Revenue  | 2015 Value       | 2016 Value       |
| 1111   | District Levy - Real Property                  | 6,549.45         | 8,775.83         |
| 1112   | District Levy - Personal Property              | 245.24           | 255.71           |
| 1114   | District Levy - Pers Prop/Mobile Homes         | 70.14            | 93.01            |
| 1190   | Penalties and Interest on Taxes                | 37.35            | 15.72            |
| 1510   | Interest Earnings                              | 746.68           | 840.09           |
| 3110   | Direct State Aid                               | 34,230.28        | 39,082.01        |
| 3111   | Quality Educator                               | 3,042.00         | 3,113.00         |
| 3113   | Indian Education For All                       | 142.80           | 146.16           |
| 3114   | American Indian Achievement Gap                | 400.00           | 0.00             |
| 3115   | State Spec Ed Allowable Cost Pymt to Districts | 1,186.40         | 433.26           |
| 3116   | Data For Achievement                           | 105.00           | 140.00           |
| 3118   | Natural Resource Development                   | 243.93           | 438.76           |
| 3444   | State School Block Grant                       | 6,801.97         | 6,801.97         |
| 3445   | State Combined Fund School Block Grant         | 376.96           | 376.96           |
| 3446   | SB96 Block Grant Reimbursement                 | 529.47           | 0.00             |
| 3460   | Montana Oil and Gas Tax                        | 1,761.41         | 670.26           |
| 6100   | Material Prior Period Revenue Adjustments      | 0.00             | 1,240.21         |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |  | <b>56,469.08</b> | <b>62,422.95</b> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |         |   |   |            | Fund Code 01 |
|---|---------|---|---|------------|--------------|
| PRC   | Program | Function  | Object                                      | 2015 Value | 2016 Value   |
|   | 1XX     | Regular Education Programs - Elementary/Secondary |   |            |              |
|   |         | 1XXX  | Instruction                                 |            |              |
|   |         |   | 1XX Personal Services - Salaries            | 23,324.23  | 28,135.50    |
|   |         |   | 2XX Personal Services - Employee Benefits   | 84.05      | 121.85       |
|   |         |   | 5XX Other Purchased Services                | 826.85     | 1,732.95     |
|   |         |   | 6XX Supplies and Materials                  | 1,803.30   | 862.46       |
|   |         | 23XX  | Support Services - General Administration   |            |              |
|   |         |   | 810 Dues and Fees                           | 341.00     | 1,913.00     |
|   |         |   | 8XX Other Expenditures                      | 1,682.79   | 4.03         |
|   |         | 25XX  | Support Services - Business                 |            |              |
|   |         |   | 1XX Personal Services - Salaries            | 3,451.75   | 4,000.00     |
|   |         |   | 2XX Personal Services - Employee Benefits   | 13.52      | 15.79        |
|   |         |   | 5XX Other Purchased Services                | 2,104.15   | 3,638.62     |
|   |         |   | 6XX Supplies and Materials                  | 398.20     | 768.91       |
|   |         | 26XX  | Operation and Maintenance of Plant Services |            |              |
|   |         |   | 4XX Purchased Property Services             | 19,073.85  | 20,344.87    |



# Trustees' Financial Summary

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| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:              |         |                                     |   |   | Fund Code 01     |        |
|--|---------|-------------------------------------|---|---|------------------|--------|
| PRC  | Program | Function                            | Object  | 2015 Value  | 2016 Value       |        |
|  | 280     | Special Education - Local and State |   |   |                  |        |
|  |         | 62XX                                | Resources Transferred to Other School Districts or Cooperatives |   |                  |        |
|  |         |                                     | 920   | Resources Transferred to Other School Districts or Cooperatives | 2,161.54         | 674.45 |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |         |                                     |   | <b>55,265.23</b>  | <b>62,212.43</b> |        |

| Schedule Of Changes Worksheet  |           |      |                |           | Fund Code 01 |            |
|--|-----------|------|----------------|-----------|--------------|------------|
| Beginning Fund Balance   |           |      |                |           | 34,743.83    | (1)        |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |           |      |                |           | 62,422.95    | (2)        |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |           |      |                |           | 62,212.43    | (3)        |
| Increase/Decrease of Reserve for Inventories                                       |           |      |                |           |              |            |
|  | This Year | 0.00 | Less Last Year | 0.00      | (4a)         | 0.00       |
| Increase/Decrease of Reserve for Encumbrances                                      |           |      |                |           |              |            |
|  | This Year | 0.00 | Less Last Year | 10,801.67 | (4b)         | -10,801.67 |
|  |           |      |                |           | -10,801.67   | (4)        |
| Ending Fund Balance (1 + 2 - 3 + 4)  |           |      |                |           | 24,152.68    | (5)        |





# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

| PRC  | Revenue                             | 2015 Value      | 2016 Value      |
|--|-------------------------------------|-----------------|-----------------|
|  | 1510 Interest Earnings              | 7.23            | 14.52           |
|  | 2220 County On-Schedule Trans Reimb | 1,516.20        | 1,484.00        |
|  | 3210 State On-Schedule Trans Reimb  | 1,516.20        | 1,484.00        |
|  | 3444 State School Block Grant       | 237.82          | 237.82          |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                                     | <b>3,277.45</b> | <b>3,220.34</b> |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

| PRC  | Program   | Function | Object | 2015 Value      | 2016 Value      |
|--|---|----------|--------|-----------------|-----------------|
|  | 1XX Regular Education Programs - Elementary/Secondary |          |        |                 |                 |
|  | 27XX Student Transportation Services                  |          |        |                 |                 |
|  | 5XX Other Purchased Services                          |          |        | 3,032.40        | 2,968.00        |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |   |          |        | <b>3,032.40</b> | <b>2,968.00</b> |

#### Schedule Of Changes Worksheet Fund Code 10

|  |      |                |      |      |      |          |     |
|--|------|----------------|------|------|------|----------|-----|
| Beginning Fund Balance   |      |                |      |      |      | 720.39   | (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |      |      |      | 3,220.34 | (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |      |      |      | 2,968.00 | (3) |
| Increase/Decrease of Reserve for Inventories                                       |      |                |      |      |      |          |     |
| This Year  | 0.00 | Less Last Year | 0.00 | (4a) | 0.00 |          |     |
| Increase/Decrease of Reserve for Encumbrances                                      |      |                |      |      |      |          |     |
| This Year  | 0.00 | Less Last Year | 0.00 | (4b) | 0.00 |          |     |
|  |      |                |      |      |      | 0.00     | (4) |
| Ending Fund Balance (1 + 2 - 3 + 4)  |      |                |      |      |      | 972.73   | (5) |



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:              |                                     |                 | Fund Code 14    |
|--|-------------------------------------|-----------------|-----------------|
| PRC  | Revenue                             | 2015 Value      | 2016 Value      |
|  | 1510 Interest Earnings              | 15.88           | 23.78           |
|  | 2240 County Retirement Distribution | 4,874.96        | 4,340.69        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                                     | <b>4,890.84</b> | <b>4,364.47</b> |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:       |         |   |                             |                                       | Fund Code 14 |          |
|---|---------|---|-----------------------------|---------------------------------------|--------------|----------|
| PRC   | Program | Function  | Object                      | 2015 Value                            | 2016 Value   |          |
|   | 1XX     | Regular Education Programs - Elementary/Secondary |                             |                                       |              |          |
|   |         | 1XXX  | Instruction                 |                                       |              |          |
|   |         |   | 2XX                         | Personal Services - Employee Benefits | 3,512.40     | 4,354.90 |
|   |         | 25XX  | Support Services - Business |                                       |              |          |
|   |         |   | 2XX                         | Personal Services - Employee Benefits | 244.17       | 322.49   |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |         |   |                             |                                       | 3,756.57     | 4,677.39 |

| Schedule Of Changes Worksheet  |           |      |                |      |      | Fund Code 14 |
|--|-----------|------|----------------|------|------|--------------|
| Beginning Fund Balance   |           |      |                |      |      | 2,259.31 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |           |      |                |      |      | 4,364.47 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |           |      |                |      |      | 4,677.39 (3) |
| Increase/Decrease of Reserve for Inventories                                       |           |      |                |      |      |              |
|  | This Year | 0.00 | Less Last Year | 0.00 | (4a) | 0.00         |
| Increase/Decrease of Reserve for Encumbrances                                      |           |      |                |      |      |              |
|  | This Year | 0.00 | Less Last Year | 0.00 | (4b) | 0.00         |
|  |           |      |                |      |      | 0.00 (4)     |
| Ending Fund Balance (1 + 2 - 3 + 4)  |           |      |                |      |      | 1,946.39 (5) |



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

| Current Revenues, Other Financing Sources and Residual Equity Transfers In:       |   | Fund Code 15 |
|---|---|--------------|
| PRC   | Revenue   | 2016 Value   |
| 412   | Title VI,Part B,Subpart 1,Small Rural Schools(SRS)          |              |
|   | 4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS) | 18,499.63    |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In: |   | 18,499.63    |

| Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:       |  |                                  |        | Fund Code 15          |
|---|--|----------------------------------|--------|-----------------------|
| PRC   | Program  | Function                         | Object | 2015 Value 2016 Value |
| 412   | Title VI,Part B,Subpart 1,Small Rural Schools(SRS)     |                                  |        |                       |
|   | 1XX Regular Education Programs - Elementary/Secondary  |                                  |        |                       |
|   | 1XXX Instruction                                       |                                  |        |                       |
|   |  | 1XX Personal Services - Salaries |        | 5,382.50              |
| 412   | Title VI, Part B, Subpart 1, Small rural Schools (SRS) |                                  |        |                       |
|   | 1XXX Instruction                                       |                                  |        |                       |
|   |  | 6XX Supplies and Materials       |        | 13,117.13             |
|   |  | 412 Subtotal                     |        | 18,499.63             |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: |  |                                  |        | 18,499.63             |

| Schedule Of Changes Worksheet  |      |                |           | Fund Code 15  |
|--|------|----------------|-----------|---------------|
| Beginning Fund Balance   |      |                |           | 60,414.88 (1) |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   |      |                |           | 18,499.63 (2) |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out |      |                |           | 18,499.63 (3) |
| Increase/Decrease of Reserve for Inventories                                       |      |                |           |               |
| This Year  | 0.00 | Less Last Year | 0.00 (4a) | 0.00          |
| Increase/Decrease of Reserve for Encumbrances                                      |      |                |           |               |
| This Year  | 0.00 | Less Last Year | 0.00 (4b) | 0.00          |
|  |      |                |           | 0.00 (4)      |
| Ending Fund Balance (1 + 2 - 3 + 4)  |      |                |           | 60,414.88 (5) |

| Project Reporter Summaries                             |           |              |            |
|--|-----------|--------------|------------|
| Project Reporter                                       | Revenues  | Expenditures | Difference |
| 412 Title VI,Part B,Subpart 1,Small Rural Schools(SRS) | 18,499.63 | 18,499.63    | 0.00       |
| Total  | 18,499.63 | 18,499.63    | 0.00       |



# Trustees' Financial Summary

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

| PRC  | Revenue                   | 2015 Value   | 2016 Value   |
|--|---------------------------|--------------|--------------|
|  | 1510 Interest Earnings    | 1.38         | 1.43         |
|  | 3281 State Technology Aid | 77.67        | 84.08        |
| <b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b> |                           | <u>79.05</u> | <u>85.51</u> |

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

| PRC  | Program   | Function | Object | 2015 Value  | 2016 Value    |
|--|---|----------|--------|-------------|---------------|
|  | 1XX Regular Education Programs - Elementary/Secondary |          |        |             |               |
|  | 23XX Support Services - General Administration        |          |        |             |               |
|  | 5XX Other Purchased Services                          |          |        | 0.00        | 168.86        |
| <b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b> |   |          |        | <u>0.00</u> | <u>168.86</u> |

#### Schedule Of Changes Worksheet

Fund Code 28

|  |        |      |
|--|--------|------|
| Beginning Fund Balance   | 189.81 | (1)  |
| Total Current Revenues, Other Financing Sources and Residual Equity Transfers In   | 85.51  | (2)  |
| Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out | 168.86 | (3)  |
| Increase/Decrease of Reserve for Inventories                                       |        |      |
| This Year  | 0.00   |      |
| Less Last Year   | 0.00   | (4a) |
| Increase/Decrease of Reserve for Encumbrances                                      |        |      |
| This Year  | 0.00   |      |
| Less Last Year   | 0.00   | (4b) |
|  | 0.00   | (4)  |
| Ending Fund Balance (1 + 2 - 3 + 4)  | 106.46 | (5)  |

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0392-45076222

**17 Garfield County**

**0392 Sand Springs Elem**

## Detail Expenditure

| <b>Fund</b> | <b>Account</b> | <b>Description</b>  | <b>2015 Value</b> | <b>2016 Value</b> |
|-------------|----------------|---|-------------------|-------------------|
| XX          | 210 1XXX 112   | Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 260 1XXX 112   | Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 280 1XXX 112   | Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 39X 1XXX 112   | Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 427 1XXX 112   | Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 432 1XXX 112   | Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 451 1XXX 112   | Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 452 1XXX 112   | Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 456 1XXX 112   | Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 457 1XXX 112   | Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | 458 1XXX 112   | Certified Teacher Staff Salaries                            | 0.00              | 0.00              |
| XX          | XXX 1XXX 112   | Certified Teacher Staff Salaries                            | 21,000.00         | 25,000.02         |
| XX          | XXX 1XXX 640   | Textbooks and Other Printed Materials - No On-line Services | 268.34            | 0.00              |
| XX          | XXX 1XXX 650   | Periodicals - Not On-Line Subscriptions                     | 0.00              | 0.00              |
| XX          | XXX 26XX 41X   | Energy Utility Services                                     | 1,192.12          | 0.00              |
| XX          | XXX 4XXX 710   | Land  | 0.00              | 0.00              |
| XX          | XXX 4XXX 715   | Land Improvements   | 0.00              | 0.00              |
| XX          | XXX 4XXX 720   | Purchase of Existing Buildings                              | 0.00              | 0.00              |
| XX          | XXX 4XXX 725   | Major Construction Services                                 | 0.00              | 0.00              |
| XX          | XXX 4XXX 73X   | Major Equipment-New   | 0.00              | 0.00              |
| XX          | XXX 4XXX 74X   | Major Equipment-Replacement                                 | 0.00              | 0.00              |
| XX          | XXX XXXX 561   | Tuition to Other School Districts Within the State          | 0.00              | 0.00              |
| XX          | XXX XXXX 562   | Tuition to Other School Districts Outside the State         | 0.00              | 0.00              |
| XX          | XXX XXXX 563   | Educational Fees to Detention Facilities                    | 0.00              | 0.00              |



# Trustees' Financial Summary

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## Special Education Reversion

### Special Education Allowable Cost Payments:

|   |        |
|---|--------|
| a. Instructional Block Grant Entitlement    | 907.20 |
| b. Related Services Block Grant Entitlement | 0.00   |
| c. Total Entitlements Subject to Reversion  | 907.20 |

### Prorated Cooperative Cost Payments:

|   |          |
|---|----------|
| d. Related Services Block Grant Entitlement (paid to coop)  | 302.40   |
| e. Minimum Special Education Expenditures to Avoid Reversion<br>[(c) * (1.33)] + [(d) * (0.33)]                                   | 1,306.37 |
| f. Grand Total Allowable Special Education Expenditures (See attached worksheet)  | 674.45   |
| g. Special Education Reversion Amount<br>If f = 0 then c = reversion ELSE<br>If (e - f) is > 0, then [(e - f) * 0.75] = reversion | 473.94   |

### Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

### Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

**Percentage of Special Ed Funding FY2018 Maximum Budget: 75%**

# Trustees' Financial Summary

**FY2015-16**

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**17 Garfield County**

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## Special Education Reversion

| Program       | Function | Object | Fund 01 | Fund 13 | Fund 24 | Fund 25 | Fund 26 |
|---------------|----------|--------|---------|---------|---------|---------|---------|
| 280           | 1XXX     | 1XX    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 2XX    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 3XX    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 4XX    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 5XX    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 6XX    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 1XXX     | 7XX    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 1XX    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 2XX    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 3XX    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 4XX    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 5XX    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 6XX    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 21XX     | 7XX    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 1XX    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 2XX    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 3XX    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 4XX    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 5XX    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 6XX    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 221X     | 7XX    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 1XX    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 2XX    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 3XX    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 4XX    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 5XX    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 6XX    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 222X     | 7XX    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 1XX    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 2XX    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 3XX    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 4XX    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 5XX    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 6XX    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 24XX     | 7XX    | 0.00    | 0.00    | 0.00    | 0.00    | 0.00    |
| 280           | 62XX     | 920    | 674.45  | 0.00    | 0.00    | 0.00    | 0.00    |
| <b>Totals</b> |          |        | 674.45  | 0.00    | 0.00    | 0.00    | 0.00    |

674.45

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.  
ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0392-45076222

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## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

| <b>Governmental</b>   | <b>Begining<br/>Balance</b> | <b>Adjust-<br/>ments</b> | <b>Additions</b> | <b>Removals</b> | <b>Ending<br/>Balance</b> |
|---|-----------------------------|--------------------------|------------------|-----------------|---------------------------|
| Land Improvements   | 42,808.00                   | 0.00                     | 0.00             | 0.00            | 42,808.00                 |
| Buildings   | 26,370.60                   | 0.00                     | 0.00             | 0.00            | 26,370.60                 |
| Totals at Historical Cost   | 69,178.60                   | 0.00                     | 0.00             | 0.00            | 69,178.60                 |
| Governmental Activities, Capital Assets, Net<br>of Accumulated Depreciation | 69,178.60                   | 0.00                     | 0.00             | 0.00            | 69,178.60                 |

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.





# Trustees' Financial Summary

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# Trustees' Financial Summary

**FY2015-16**

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## Net Pension Liability FY2016

|                     | <u>Beginning<br/>Balance</u> | <u>Additions</u> | <u>Reductions</u> | <u>Ending Balance</u> |
|---------------------|------------------------------|------------------|-------------------|-----------------------|
| <b>Governmental</b> |                              |                  |                   |                       |
| Net Pension - TRS   | 0.00                         | 27,037.00        | 0.00              | 27,037.00             |